



DECLARATION OF ACCURACY OF TRANSLATION

I, Yoshiyuki MATSUSHIMA, declare and say

- 1) that I am a patent attorney of HATORI & CO., AKASAKA HKN Bldg. 6F, 8-6, Akasaka 1-chome, Minato-ku, Tokyo, Japan;
- 2) that I am thoroughly familiar with the Japanese language and English language;
- 3) that the attached English translation is a true and accurate translation of Japanese-language specification of Patent Application, Serial No. 10/787,181 filed on February 27, 2004, and entitled "HEAT-GENERATIVE, STEAM GENERATION SHEET FOR FACE", to the best of my knowledge and belief; and
- 4) that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

A handwritten signature in black ink, appearing to read "Yoshiyuki MATSUSHIMA".

Yoshiyuki MATSUSHIMA

Date: June 4, 2004